



KATHLEEN CONNELL

Controller of the State of California

October 6, 1999

**To the Citizens, Governor, and Members
of the Legislature of the State of California:**

I

am pleased to submit the 51st edition of the *Streets and Roads Annual Report*. This report, which covers the fiscal year ended June 30, 1998, offers public officials and interested taxpayers useful information regarding funding for streets and roads expenditures throughout the state.

The schedules, charts, and tables contained in this report reflect monies made available and expended for the construction and maintenance of California's vast network of streets and roads.

I wish to join with the staff members of the Division of Accounting and Reporting and the Division of Audits in extending our sincere appreciation to the many local government officials who contributed to this report.

Sincerely,

A handwritten signature in cursive script, reading "Kathleen Connell".

KATHLEEN CONNELL
California State Controller

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Introduction

California Streets and Highways Code Section 2151 requires each city and county to file an annual report of expenditures for street or road purposes with the State Controller's Office. These reports must be filed on or before the first day of October of each year. Streets and Highways Code Section 2154 requires the State Controller's Office to annually distribute a compilation of those reports. The financial tables presented in the following pages were prepared by the State Controller's Office from data submitted by the cities and counties in their reports.

Fifty-eight counties and 464 cities filed reports in compliance with Streets and Highways Code Section 2151. The cities of Dorris, Etna, Montague, Susanville, Tulelake, and Yuba City did not file an annual report of financial transactions and are not included in this publication. With two exceptions, all cities and counties use a July 1 through June 30 fiscal year. The cities of South Lake Tahoe and Huntington Beach use an October 1 through September 30 fiscal year.

The *Accounting Standards and Procedures for Counties*, published by the State Controller's Office pursuant to Government Code Section 30200, requires counties to report on a modified accrual basis. Cities maintain their records on a cash basis or a modified accrual basis. With respect to entities using the modified accrual basis, the term "restricted balance" used throughout this report refers to the excess of current assets over current liabilities.

Monies made available to local agencies for street or road purposes are generally derived from federal, state, and local funds. Accordingly, this report lists all monies made available from such sources as Highway Users Tax (Gas Tax) apportionments; district road taxes and special assessments; street, road, or bridge taxes; and proceeds from the sale of bonds restricted exclusively to expenditures on streets and roads.

In addition, some funds expended for street and road purposes are derived from sources other than the treasury of the reporting agency. Table 14 lists street and road expenditures by other governmental agencies and private parties. The expenditures presented in Table 14 are not included in the expenditure amounts of other tables in this report.

City and County Summary

As shown in Figure 1, a total of \$3.7 billion was made available to California cities and counties for street and road purposes during the 1997-98 fiscal year, an increase of \$325 million (9.6%) over the previous fiscal year.

Figure 1

Monies Made Available, Expenditures, and Restricted Balances

Fiscal Year 1997-98

(Amounts in thousands)

	Cities	Counties	Elimination ¹ From Combined Totals	Totals
MONIES MADE AVAILABLE				
State	\$ 641,066	\$ 541,676	\$ —	\$ 1,182,742
Federal	138,099	127,825	—	265,924
Local	1,961,897	310,636	3,371	2,269,162
Total Monies Made Available	2,741,062	980,137	3,371	3,717,828
EXPENDITURES				
Engineering and Administration	272,724	134,754	91	407,387
Construction and Rights-of-Way	1,221,516	326,222	918	1,546,820
Maintenance	1,074,957	458,516	2,362	1,531,111
Other	31,666	38,040	—	69,706
Total Expenditures	2,600,863	957,532	3,371	3,555,024
Excess of Monies Made Available Over Expenditures	140,199	22,605	—	162,804
Restricted Balances, June 30, 1997	1,065,354	502,080	—	1,567,434
Adjustment²	3,625			3,625
Restricted Balances, June 30, 1998	\$ 1,209,178	\$ 524,685	\$ 0	\$ 1,733,863

¹ All agencies are required to report all funds received and expended for street or road purposes. Some counties will contribute a portion of their road funds to be spent on city streets. These funds have previously been reported by the county as monies made available. In order to avoid duplication of these monies in the grand totals, they are listed as a reduction to the total amount.

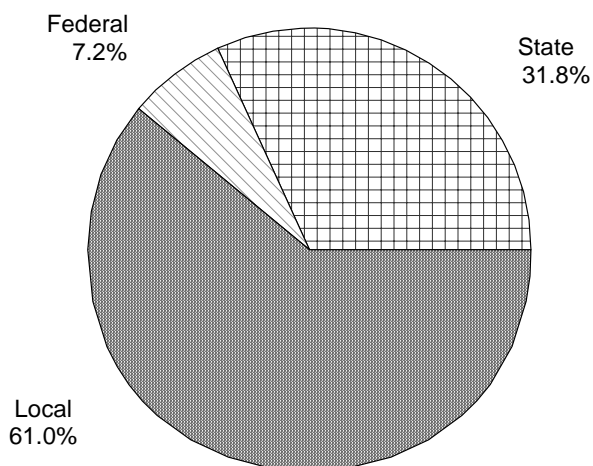
² The beginning restricted balances for the year are adjusted for non-reporting agencies. The ending balances shown are as reported.

Monies Made Available to Cities and Counties

Figure 2 illustrates the percentage of monies made available from state (31.8%), federal (7.2%), and local (61.0%) sources.

Figure 2**Monies Made Available to Cities and Counties by Source**

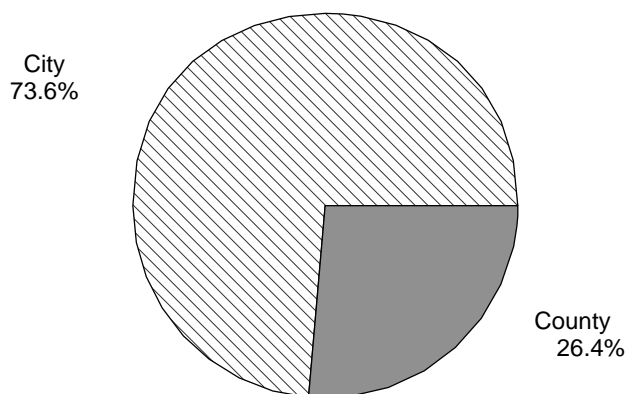
Fiscal Year 1997-98



Cities received 73.6% and counties 26.4% of total monies made available for street and road purposes (Figure 3).

Figure 3**Monies Made Available to Cities and Counties**

Fiscal Year 1997-98



Figures 4 and 5 show total monies made available have increased by approximately \$645 million (21.0%) since the 1993-94 fiscal year. During this period, state funding increased by \$73 million (6.6%), federal funding increased by \$71 million (36.6%), and local funding increased by \$500 million (28.3%). The local funding portion of total funds made available increased from 57.6% in 1993-94 to 61% in 1997-98.

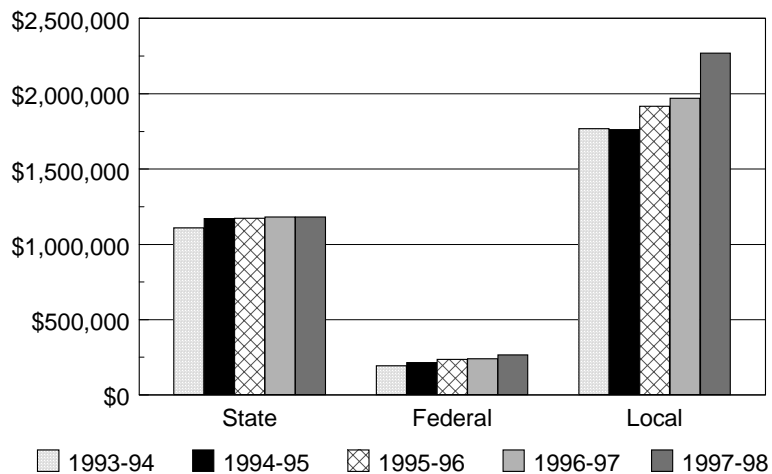
Figure 4**Source of Monies Made Available and Percent of Total Monies Made Available**

(Amounts in thousands)

Fiscal Year	State Amount	Percent	Federal Amount	Percent	Local Amount	Percent	Total Amount
1997-98	\$ 1,182,742	31.8 %	\$ 265,924	7.2 %	\$ 2,269,162	61.0 %	\$ 3,717,828
1996-97	1,182,669	34.8	240,140	7.1	1,969,634	58.1	3,392,443
1995-96	1,173,326	35.3	236,554	7.1	1,916,834	57.6	3,326,714
1994-95	1,171,626	37.2	214,368	6.8	1,761,855	56.0	3,147,849
1993-94	1,109,568	36.1	194,627	6.3	1,769,040	57.6	3,073,235

Figure 5**Monies Made Available by Source**

Five-Year Summary



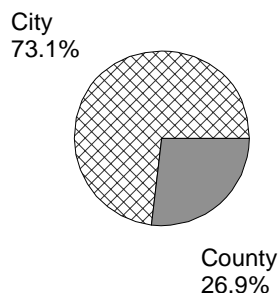
Sources of monies made available for cities and counties are summarized on pages x and xiv, respectively. Detailed amounts of monies made available for each city and county are presented in Tables 3, 4, 9, and 10.

City and County Expenditures

Figure 6

City and County Expenditures

Fiscal Year 1997-98



Cities and counties reported combined expenditures of \$3.6 billion, as shown in Figure 1. This is an increase of \$202 million (6.0%) over fiscal year 1996-97. Figure 6 illustrates that cities' expenditures represented 73.1% of the total and counties' 26.9%.

Figure 7 provides a breakdown of expenditures by classification for the 1997-98 fiscal year. This figure shows that of the total expenditures reported by cities and counties, 43.5% was expended for construction and rights-of-way, 43.1% for maintenance, 11.5% for engineering and administration, and 1.9% for other expenses.

Total expenditures have increased by approximately \$598 million (20.2%) since the 1993-94 fiscal year. Construction expenditures, which increased by \$337 million (27.8%), accounted for the majority of the increase in total expenditures. Expenditures for maintenance increased by \$182 million (13.5%). Administration and other expenditures increased by \$79 million (20.0%) during this period.

Figure 8 summarizes street and road expenditures by funding source. Streets and Highways Code Sections 2105 and 2106 designate that funding may be used for any street or road purpose. Section 2104 is restricted for county roads, Section 2107 for street purposes, and Section 2107.5 for city administration and engineering and, in special situations, for right-of-way acquisition and street system construction. Discretionary funding sources provided by cities and counties represented 29.1% of total expenditures. As referenced in Figure 8, nondiscretionary expenditures are those whose use is restricted, discretionary expenditures are not restricted. County contributions are made by counties to cities for nondiscretionary purposes and are not included in the nondiscretionary total.

Expenditures by cities and counties are further summarized in Figures 14 and 20. Detailed expenditure figures for each city and county are presented in Tables 5, 6, 11, and 12.

Figure 7

Expenditures by Classification

Fiscal Year 1997-98

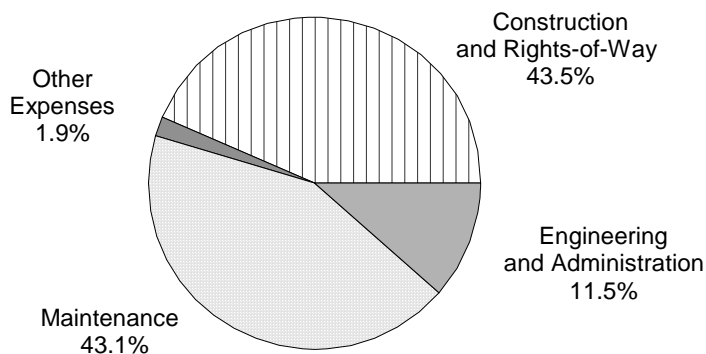


Figure 8**Expenditures by Funding Source**

Fiscal Year 1997-98

(Amounts in thousands)

	Cities	Counties	Elimination ¹	Totals	Percent
STREETS AND HIGHWAYS CODE					
Section 2104	\$ —	\$ 297,355	\$ —	\$ 297,355	8.4 %
Section 2105	165,680	155,080	—	320,760	9.0
Section 2106	130,700	26,350	—	157,050	4.4
Section 2107	236,482	—	—	236,482	6.7
Section 2107.5	4,440	—	—	4,440	0.1
Total Streets and Highways Code	537,302	478,785	—	1,016,087	28.6
PUBLIC UTILITIES CODE					
Section 99234	12,097	4,529	—	16,626	0.5
Section 99400(a)	45,480	27,949	—	73,429	2.1
Total Public Utilities Code	57,577	32,478	—	90,055	2.6
OTHER					
County Contributions	65,420		3,371	62,049	1.7
Nondiscretionary	950,141	402,028	—	1,352,169	38.0
Discretionary	990,423	44,241	—	1,034,664	29.1
Total Other	2,005,984	446,269	3,371	2,448,882	68.8
Totals	\$ 2,600,863	\$ 957,532	\$ 3,371	\$ 3,555,024	100.0 %

¹ All agencies are required to report all funds received and expended for street and road purposes. Some counties will contribute a portion of their road funds to be spent on city streets. These funds have previously been reported by the county as monies made available. In order to avoid duplication of these monies in the grand totals, they are listed as a reduction to the total amounts.

Work Performed by Other Governmental Agencies and Private Parties

Figure 9 summarizes work performed by private parties (e.g., developers) and other governmental agencies (federal and state) on city streets or county road systems. Details of these expenditures are reported in Table 14.

Figure 9**Work Performed by Other Governmental Agencies and Private Parties**

Fiscal Year Ended June 30, 1998

(Amounts in thousands)

Expenditure Source	Amount		Percent of Total	Increase or (Decrease) From Preceding Year	
	Prior Year	Current Year		Amount	Percent
Other Governmental Agencies	\$ 31,147	\$ 19,659	10.3 %	\$ (11,488)	(36.9) %
Private Parties	122,489	163,815	85.7	41,326	33.7
Improvement Act of 1911 and Similar Acts	15,966	7,602	4.0	(8,364)	(52.4) ¹
Totals	\$ 169,602	\$ 191,076	100.0 %	\$ 21,474	12.7 %

¹ The reduction in amount issued by the City of Petaluma accounts for the majority of this decrease.

Snow Removal Expenditures

The State provides for reimbursement of a limited amount of snow removal costs incurred by local entities. Streets and Highways Code Section 2152(c) requires cities and counties to file a schedule of expenditures for snow removal. Fifty percent of a city's expenditures in excess of \$5,000 is reimbursable from State funds. As an example, the City of Dunsmuir's report shows actual snow removal costs of \$17,145. The actual amount minus \$5,000 equals \$12,145; fifty percent of \$12,145 is \$6,073. Cities with less than \$5,000 in snow removal expenditures receive no reimbursement. Cities have no maximum reimbursable amount.

Counties may claim 80% of their expenditures in excess of \$5,000. However, if the total of all county claims submitted exceeds \$5.5 million, the amount paid to each county is prorated using a formula based upon the claimed amounts submitted by all counties in the preceding three years.

Figure 10 shows the reimbursable costs to be paid to those cities and counties reporting snow removal expenditures. Actual snow removal expenditures totaled \$38,191,521 for the past three years (\$8,941,565 by cities and \$29,249,956 by counties). Amounts claimed by cities and counties totaled \$30,468,109 for the past three years (\$5,897,417 by cities and \$24,570,692 by counties). Detail of actual expenditures is listed under "Maintenance" in Table 5 for cities, and Table 11 for counties.

Figure 10

Reimbursable Snow Removal Costs

Fiscal Year 1997-98

		<u>Counties</u>	
	Reimbursable Costs		Reimbursable Costs
Alpine	\$ 135,905	Mono	216,409
Amador	27,907	Nevada	171,067
Butte	39,523	Placer	853,501
Calaveras	86,823	Plumas	538,588
Del Norte	9,581	Riverside	36,674
El Dorado	797,844	San Bernardino	714,852
Fresno	71,583	San Diego	89,067
Glenn	4,928	Santa Clara	952
Humboldt	17,133	Shasta	179,586
Inyo	70,582	Sierra	146,636
Kern	109,093	Siskiyou	301,334
Lake	6,600	Sonoma	418
Lassen	135,064	Tehama	18,420
Los Angeles	174,119	Trinity	120,104
Madera	18,310	Tulare	49,060
Mariposa	19,415	Tuolumne	174,834
Mendocino	16,632	Ventura	7,717
Modoc	124,498	Yuba	15,241
		County Total	\$ 5,500,000
		<u>Cities</u>	
	Reimbursable Costs		Reimbursable Costs
Big Bear Lake	\$ 322,972	Portola	19,637
Dunsmuir	6,073	South Lake Tahoe ...	542,362
Mammoth Lakes	487,905	Truckee	808,279
Mt. Shasta	51,499	Weed	23,855
		City Total	\$ 2,262,582

City Summary

Monies Made Available to Cities

A total of \$2.7 billion was made available to California cities for street purposes during the 1997-98 fiscal year, an increase of approximately \$265 million (10.7%) over the prior fiscal year.

Figures 11 and 12 present a summary of these monies by source. Details for each city are presented in Tables 3 and 4. As illustrated in Figure 13, total monies made available have increased by approximately \$515 million (23.1%) since the 1993-94 fiscal year.

Figure 11

Monies Made Available for City Street Purposes

Fiscal Year 1997-98
(Amounts in thousands)

	Amount	Percent of Total	Increase (Decrease) From Preceding Year	
			Amount	Percent
STATE				
Apportionments From Highway Users Tax				
Fund Under Streets and Highways Code:				
Section 2105	\$ 159,486	5.8 %	\$ 6,255	4.1
Section 2106	110,080	4.0	10,946	11.0
Section 2107	215,739	7.9	958	0.4
Section 2107 Snow Removal	2,313	0.1	927	66.9 ¹
Section 2107.5	2,402	0.1	24	1.0
Motor Vehicle License (In-Lieu Tax) ...	61,692	2.3	2,363	4.0
Flexible Congestion Relief	264	—	264	100.0 ²
Traffic Systems Management	2,244	0.1	(2,121)	(48.6) ³
Other State Aid	86,846	3.2	(893)	(1.0)
Total Made Available by State	641,066	23.5	18,723	3.0
FEDERAL	138,099	5.0	(3,499)	(2.5)
LOCAL				
Interest From Investment of				
Gas Tax Monies	23,212	0.8	417	1.8
Proceeds From Sale of Bonds	205,121	7.5	125,290	156.9 ⁴
Special Street Assessment Levies	137,849	5.0	(7,353)	(5.1)
General Fund Monies Used				
for Street Purposes	682,891	24.9	45,799	7.2
Traffic Safety Fund Monies	12,201	0.4	2,504	25.8
Other City Funds	369,504	13.5	26,387	7.7
Public Utilities Code				
Section 99234	9,037	0.3	1,347	17.5
Section 99400(a)	42,809	1.6	(6,773)	(13.7)
Other Local Sources	479,273	17.5	62,267	14.9
Total Made Available by Local	1,961,897	71.5	249,885	14.6
Total Made Available	\$ 2,741,062	100.0 %	\$ 265,109	10.7 %

¹ This amount reflects monies actually received by the cities in the 1997-98 fiscal year. The 1997-98 snow removal payment for the City of Mammoth Lakes included a 1995-96 claim of \$464,192, as well as the 1996-97 claim.

² Modesto was the only city that reported flexible congestion relief monies.

³ Of the 17 cities reporting traffic systems management monies, 13 reported increases and four reported decreases.

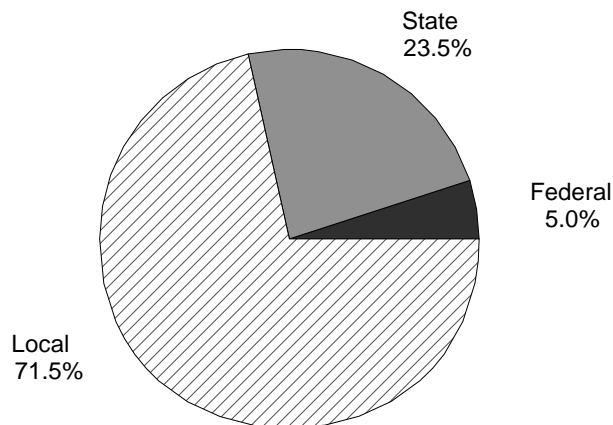
⁴ Twenty-three cities reported proceeds from sales of bonds. The City of Irvine accounted for 95% of the increase, with an issue amount of \$174,548,116.

Monies made available for city street purposes came from state, federal, and local sources. The majority of state funding came from monies allocated from the Highway Users Tax. Local general fund monies provided most of the local revenue sources.

Figure 12

Monies Made Available to Cities by Source

Fiscal Year 1997-98

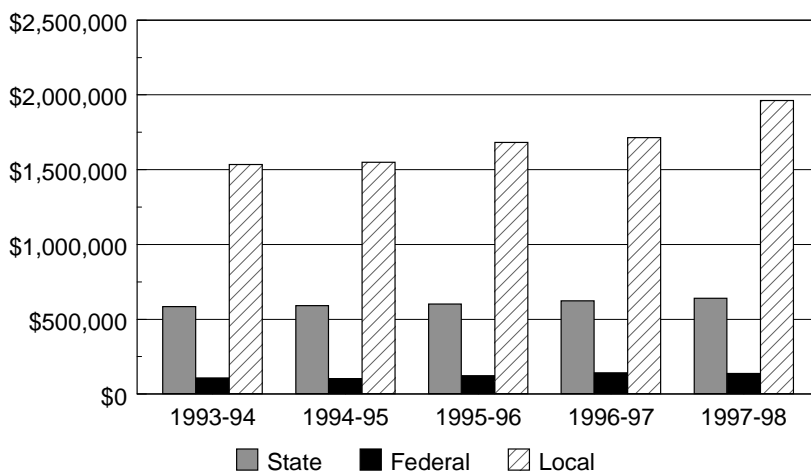


Over the past five years, local sources of monies made available for city street purposes ranged from 69 to 72%. State sources of monies made available ranged from 24 to 26%.

Figure 13

Monies Made Available to Cities by Source

Five-Year Summary
(Amounts in thousands)



City Expenditures

Expenditures related to building or maintaining city streets during the 1997-98 fiscal year totaled \$2.6 billion, an increase over the 1996-97 fiscal year of approximately \$125 million (5.1%).

Figures 14 and 15 present a summary of city street-purpose expenditures by classification. Details for each city are provided in Tables 5 and 6. Figure 16 shows that total expenditures have increased by approximately \$464 million (21.7%) since the 1993-94 fiscal year.

Figure 14

Expenditures for City Street Purposes

Fiscal Year 1997-98
(Amounts in thousands)

Expenditure Classification	Amount	Percent of Total	Increase (Decrease) From Preceding Year	
			Amount	Percent
Engineering¹ and Administration	\$ 272,724	10.5 %	\$ 31,670	13.1 %
CONSTRUCTION AND RIGHTS-OF-WAY				
New Street Construction	249,335	9.6	56,479	29.3
Street Reconstruction	678,402	26.1	(16,327)	(2.4)
Signals, Safety Devices, and Street Lights	142,331	5.5	24,223	20.5
Pedestrian Ways and Bikepaths	47,324	1.8	(3,709)	(7.3)
Storm Drains	59,655	2.3	3,959	7.1
Storm Damage	5,537	0.2	2,378	75.3
Rights-of-Way Acquisition	38,932	1.5	1,953	5.3
Total Construction and Rights-of-Way	1,221,516	47.0	68,956	6.0
MAINTENANCE				
Patching	92,460	3.6	12,473	15.6
Overlay and Sealing	144,348	5.6	(17,282)	(10.7)
Street Lights and Traffic Signals	257,365	9.8	2,451	1.0
Snow Removal	3,678	0.1	637	20.9
Storm Damage	23,788	0.9	9,475	66.2
Other Maintenance	553,318	21.3	5,574	1.0
Total Maintenance	1,074,957	41.3	13,328	1.3
OTHER EXPENDITURES				
Property Plant and Equipment	12,451	0.5	860	7.4
Contributions to Other				
Governmental Agencies	309	—	91	41.7
Fund Adjustments	18,906	0.7	10,341	120.7 ²
Total Other Expenditures	31,666	1.2	11,292	55.4
Total Expenditures for Street Purposes	\$ 2,600,863	100.0 %	\$ 125,246	5.1 %

¹ This amount includes only that portion of engineering expenditures that was not charged directly for construction and maintenance work. All other engineering costs were charged directly to specific projects.

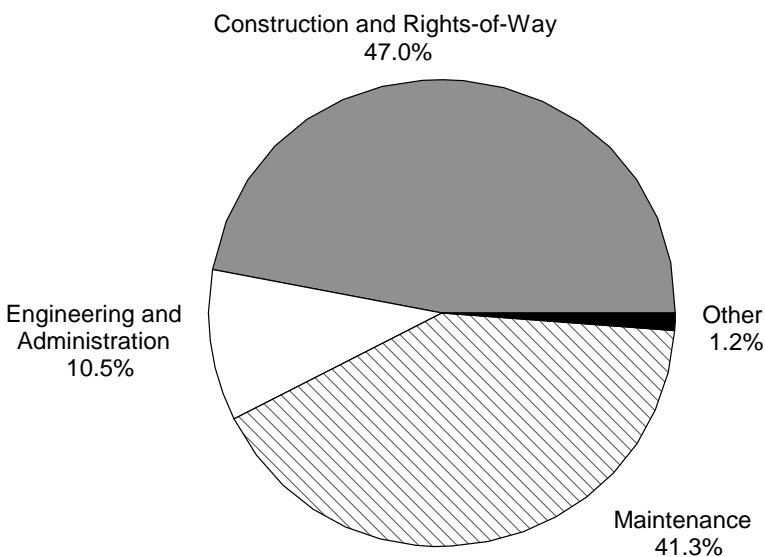
² A total of 273 cities reported fund balance adjustments.

Construction and rights-of-way acquisition made up the majority of city street expenditures. Within this category, the major expenditure was for street reconstruction.

Figure 15

City Expenditures by Classification

Fiscal Year 1997-98

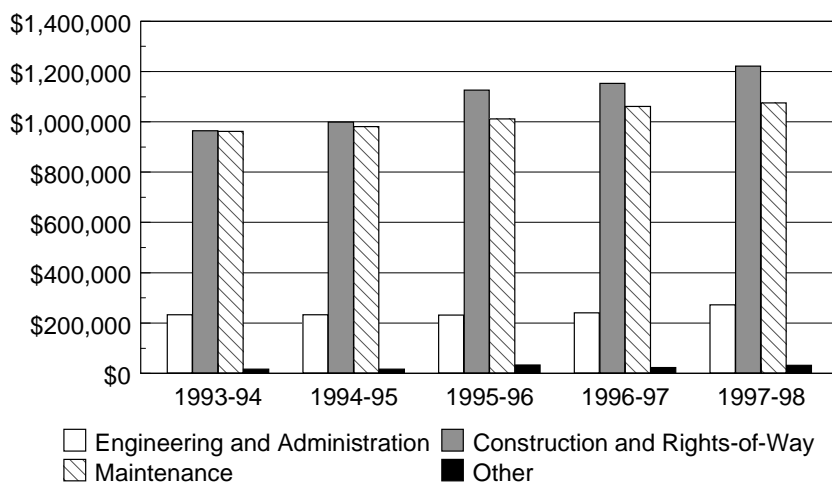


Over the past five years, construction and rights-of-way expenditures for city streets ranged from 44 to 47% of total expenditures. Maintenance expenditures ranged from 41 to 44% of total expenditures.

Figure 16

City Expenditures by Classification

Five-Year Summary
(Amounts in thousands)



County Summary

Monies Made Available to Counties

During the 1997-98 fiscal year, California counties received a total of \$980 million (amount prior to the elimination adjustment shown in Figure 1) for road purposes, an increase of \$61 million (6.6%) from fiscal year 1996-97, as shown in Figure 17. The amount reported represents deposits into the various road purpose funds of the counties. Figures 18 and 19 present monies made available to California counties by source.

Figure 17

Monies Made Available for County Road Purposes

Fiscal Year 1997-98

(Amounts in thousands)

			Increase (Decrease) From Preceding Year	
	Amount	Percent of Total	Amount	Percent
STATE				
Apportionments From Highway Users Tax Fund Under Streets and Highways Code				
Section 2104(a)	\$ 1,160	0.1 %	\$ —	— %
Section 2104(b)	5,500	0.6	—	—
Section 2104(c)	500	0.1	—	—
Section 2104(d), (e), and (f)	281,329	28.7	(12,832)	(4.4)
Section 2105	150,377	15.3	(5,903)	(3.8)
Section 2106	24,925	2.5	(8,744)	(26.0)
Motor Vehicle License (In-lieu Tax)	8,137	0.8	(857)	(9.5)
Flexible Congestion Relief	11,454	1.2	11,454	100.0 ¹
Traffic Systems Management	63	—	35	125.0 ¹
Other State Aid	58,231	6.0	(1,803)	(3.0)
Total Made Available by State	541,676	55.3	(18,650)	(3.3)
FEDERAL				
Federal Forest Reserve	16,988	1.7	(1,091)	(6.0)
Other Federal Aid	110,837	11.3	30,374	37.7
Total Made Available by Federal	127,825	13.0	29,283	29.7
LOCAL				
Road Taxes	23,310	2.4	1,033	4.6
Traffic Fines and Forfeitures	5,184	0.5	845	19.5
Proceeds From Sale of Bonds	18,625	1.9	18,625	100.0 ²
Interest From Investment of Road Funds	24,814	2.5	4,170	20.2
Other General Purpose Funds	25,480	2.6	(1,440)	(5.3)
Public Utilities Code				
Section 99234	3,924	0.4	(561)	(12.5)
Section 99400(a)	28,599	2.9	328	1.2
Other Receipts From Local Sources	154,754	15.8	24,274	18.6
Other Counties, Cities, and Districts	25,946	2.7	3,067	13.4
Total Made Available by Local	310,636	31.7	50,341	19.3
Total Made Available	\$ 980,137	100.0 %	\$ 60,974	6.6 %

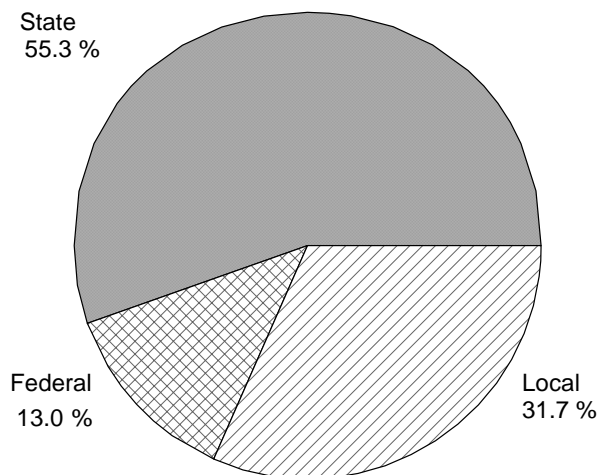
¹ Los Angeles County is the only county that reported flexible congestion relief and traffic systems management monies.

² Alameda and Imperial counties reported bond proceeds for the 1997-98 fiscal year. No counties reported bond proceeds for the 1996-97 fiscal year.

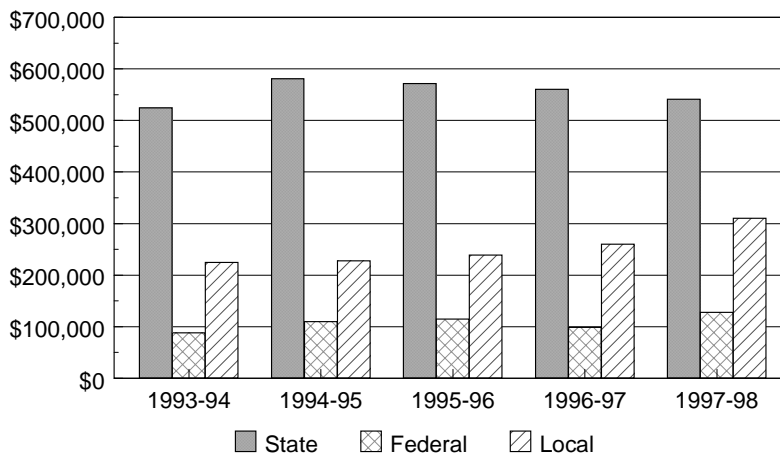
Monies made available for county road purposes came from state, federal, and local sources, with state funding being the major source. Funds allocated from the Highway Users Tax provided most of the state funding.

Figure 18**Monies Made Available to Counties by Source**

Fiscal Year 1997-98



Over the past five years, state sources of monies made available for county road purposes ranged from 55 to 63%. Local sources of monies made available ranged from 25 to 32%.

Figure 19**Monies Made Available to Counties by Source**Five-Year Summary
(Amounts in thousands)

County Expenditures

Expenditures for county roads for the 1997-98 fiscal year totaled \$958 million, an increase of \$77 million (8.8%) over the previous year. Figures 20 and 21 present a summary of road-purpose expenditures by classification. Details for each county are provided in Tables 11 and 12. Figure 22 shows that total expenditures have increased by approximately \$126 million (15.1%) since the 1993-94 fiscal year.

Figure 20

Expenditures for County Road Purposes

Fiscal Year 1997-98

(Amounts in thousands)

Expenditure Classification	Amount	Percent of Total	Increase (Decrease) From Preceding Year	
			Amount	Percent
ENGINEERING AND ADMINISTRATION				
Supervisors' Travel Allowance	\$ 14	— %	\$ (5)	(26.3) %
Administrative Expenses	73,739	7.7	4,763	6.9
Undistributed Engineering	61,001	6.4	(1,911)	(3.0)
Total Engineering and Administration	134,754	14.1	2,847	2.2
CONSTRUCTION AND RIGHTS-OF-WAY				
New Road Construction	19,201	2.0	(14,977)	(43.8)
Road Reconstruction	217,056	22.7	27,373	14.4
Signals, Safety Devices, Road Lighting	18,766	2.0	1,610	9.4
Pedestrian Ways and Bikepaths	8,682	0.9	(166)	(1.9)
Storm Drains	6,762	0.7	1,569	30.2
Storm Damage	26,953	2.8	8,883	49.2
Right-of-Way Acquisition	28,802	3.0	17,495	154.7 ¹
Total Construction and Rights-of-Way	326,222	34.1	41,787	14.7
MAINTENANCE				
Road Lights and Traffic Signals	22,882	2.4	1,903	9.1
Patching	53,401	5.6	(2,098)	(3.8)
Overlay and Sealing	40,591	4.2	3,449	9.3
Snow Removal	12,564	1.3	5,335	73.8
Storm Damage	68,183	7.1	25,772	60.8
Other Road Purpose Maintenance	260,895	27.3	6,513	2.6
Total Maintenance	458,516	47.9	40,874	9.8
OTHER EXPENDITURES				
Acquisition of Equipment	15,476	1.6	(1,737)	(10.1)
Acquisition of Plant	2,103	0.2	(4,503)	(68.2)
Aid to Other Governmental Agencies ..	4,954	0.5	(927)	(15.8)
Net Reimbursable Expenditures	698	0.1	906	435.6 ²
Fund Adjustments	14,809	1.5	(1,869)	(11.2)
Total Other Expenditures	38,040	3.9	(8,130)	(17.6)
Total Expenditures	\$ 957,532	100.0 %	\$ 77,378	8.8 %

¹ Alameda County and Los Angeles County account for 99% of this increase.

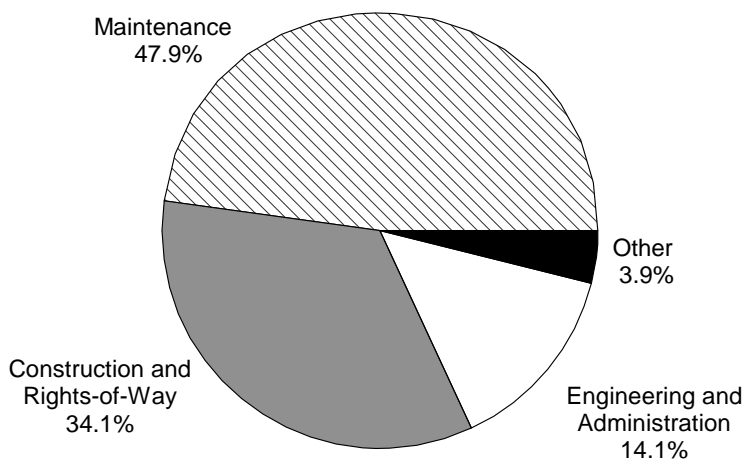
² Increase in 1997-98 is attributed to reimbursable projects by various counties.

Maintenance accounted for 47.9% of total expenditures for county road purposes. Construction and rights-of-way made up 34.1% of total expenditures.

Figure 21

County Expenditures by Classification

Fiscal Year 1997-98

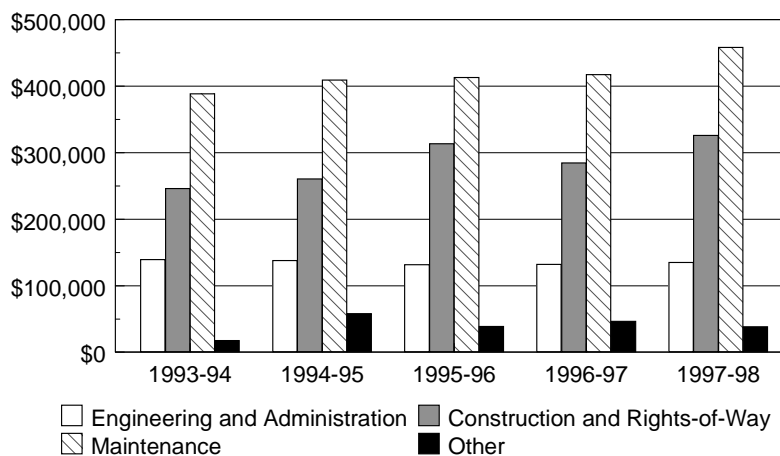


Over the past five years, maintenance expenditures for county road purposes ranged from 46 to 49% of total expenditures. Construction and rights-of-way expenditures ranged from 30 to 35% of total expenditures.

Figure 22

County Expenditures by Classification

Five-Year Summary
(Amounts in thousands)



Supplemental Information

State Controller's Office Publication List

Reports published by the State Controller's Office on local government financial transactions are available from the offices listed below.

Division of Accounting and Reporting

Assessed Valuation Annual Report

Cities Annual Report

Community Redevelopment Agencies Annual Report

Counties Annual Report

Public Retirement Systems Annual Report

School Districts Annual Report

Special Districts Annual Report

Streets and Roads Annual Report

Transit Operators and Non-Transit Claimants Annual Report

Transportation Planning Agencies Annual Report

**Mail request to: Division of Accounting and Reporting
Local Government Reporting Section
P. O. Box 942850
Sacramento, California 94250
Phone: (916) 445-5153**

Division of Audits

Annual Financial Report of California K-12 Schools

**Mail request to: Division of Audits
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